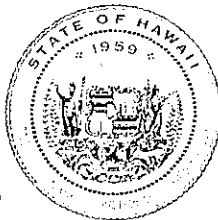


STATE OF HAWAII
OFFICE OF THE AUDITOR
465 S. King Street, Room 500
Honolulu, Hawaii 96813-2917



JAN K. YAMANE
Acting State Auditor
(808) 587-0800
FAX: (808) 587-0830

April 27, 2015

DEPT. COMM. NO. 88

The Honorable Joseph M. Souki
Speaker of the House of Representatives
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear Mr. Speaker:

As directed by the State Constitution in Article VII, Section 10, and as authorized by Chapter 23, Hawai'i Revised Statutes, the Office of the Auditor has employed the services of independent certified public accountants to conduct financial audits for certain state departments and divisions. For your information and consideration, the Office of the Auditor transmits to you the FY2014 financial statement audit reports for:

- **Department of Accounting and General Services, State Parking Revolving Fund, and**
- **State of Hawai'i, Single Audit of Federal Financial Assistance Programs.**

The reports may also be downloaded or viewed electronically at <http://auditor.hawaii.gov/>.

Sincerely,

A handwritten signature in cursive script, reading "Jan K. Yamane".

Jan K. Yamane
Acting State Auditor

Enclosures